

**Chapter 8 Library Development Office Yearly Calendar**  
**Events, Deadlines, Conferences, Workshops and Holidays (State Offices Closed)**

**JANUARY 2009**

January	Resolution to encumber funds from prior year must be signed at the January library board meeting. Resolution to transfer line item appropriations for previous year to not incur negative balances within appropriations must be signed at the first library board meeting of the current year.
January 1	<b>New Year's Day</b> Indiana State Library and Offices closed (all state offices closed)
After the first Monday & on or before the last day of January	The local officers designated as members of the board of finance shall meet for the following reasons: 1) To elect a president and secretary. [IC 5-13-7-6] 2) To receive and review the investment officer's report on investments, which is required under IC 5-13-7-7 and to review the overall investment policy of the library. [IC 5-13-7-6,7] 3) To designate the newspapers or qualified publications in which the library shall publish notice. [IC 5-3-1-4]
After January 1 before May 15	In order to be able to collect property taxes for a Library Capital Projects Fund, the library board must: 1) Hold a public hearing on a proposed plan. 2) Pass a resolution to adopt a plan. 3) Submit the plan for approval by the fiscal body.
January 6, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
January 10	Last day to post Form 470 for seeking bids for Internet eRate discounts. See <a href="http://www.universalservice.org/sl/">http://www.universalservice.org/sl/</a> for more information.
Due by January 15	Make reports and payments to Public Employees' Retirement Fund (PERF), Room 800 Harrison Building, 143 West Market, Indianapolis, IN 46204, for the fourth quarter of the preceding year for Public Employees' Retirement contributions, if the library participates in the retirement plan.
January 15	Last day to post Form 470 for seeking bids for Internet eRate discounts. See <a href="http://www.universalservice.org/sl/">http://www.universalservice.org/sl/</a> for more information.
January 16	ISLAC (Indiana State Library Advisory Council) Meeting, 10 a.m. Indiana State Library
January 16	Digitization and Technology Grant Application Due
January 19	<b>Martin Luther King, Jr. Day</b> Indiana State Library and offices closed (all state offices closed)
Due by January 20	State withholding tax is required to be reported and paid by the 20th of each month for preceding calendar month to the State Department of Revenue; no quarterly report is required.
January 23-28	American Library Association (ALA) Midwinter Meeting, Denver CO.
Due by January 25	Send in Public Library Access Card (PLAC) Quarterly Report for the 4th quarter (October - December) of the preceding year. Return to Administrative Division, Room 410, Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204-2296 .

## JANUARY 2009

On or before January 31	File Report of Names and Compensation of Officers and Employees (Form 100R) (use library address for all officers and employees) with the State Board of Accounts, 302 West Washington Street, Fourth Floor, Room E418, Indianapolis, IN 46204-2765. [IC 5-11-13-1]
Due by January 31	Prepare Employer's Quarterly Federal Tax Return for fourth quarter of the preceding year to IRS.
Due by January 31	Prepare withholding statements for employees (W-2) and make annual reports to Internal Revenue Service and Indiana Department of Revenue and file any federal 1099s for contracts over \$600 when the company is not incorporated.
January 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## FEBRUARY 2009

Due by February 1	File Annual Report forms with Library Development Office, Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204. [IC 4-23-7.1-22]
February 3, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
February 12	Deadline to file Form 471 for ERate. Window closes at 11:59 p.m. See <a href="http://www.universalservice.org/sl/">http://www.universalservice.org/sl/</a> for more information.
February 20	Last day to report and make payment of state and county income tax withheld during January to the Department of State Revenue, Indianapolis.
February 15-21	Music Library Association Annual Meeting, Chicago, IL <a href="http://www.musiclibraryassoc.org">http://www.musiclibraryassoc.org</a>
February 24	ILF Legislative Day, The Columbia Club, Indianapolis, IN <a href="http://www.ilfonline.org">http://www.ilfonline.org</a>
February 28	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## MARCH 2009

Due by March 1 (No later than 60 days after the end of the year)	File Library Annual (Financial) Report (LAR-1) with Bureau of Census. Contact Indiana State Board of Accounts with questions.
Must take effect by March 1	Mergers of library districts or expansions by libraries acquiring new territory must take effect by March 1 of the current year before a request for a new tax levy can become effective the next year. Any merger or expansion after March 1 will cause a year's delay in the new tax levy.
	All mergers, expansions, and establishment of newly formed public libraries must notify Department of Local Government Finance. All paperwork must be filed with Indiana State Library within 10 days of final signature.
	Mergers and establishment of newly formed public libraries must immediately begin budget preparation to present to Department of Local Government Finance before July 15.
March 5, 9 a.m.-4:30 p.m.	Library Career Expo at IUPUI Library, Co-sponsors: IU SLIS, Ivy Tech, and Indiana State Library
March 8-14	Teen Tech Week "Press Play @ Your Library"
March 15-17	Indiana State Reading Association Conference TBA <a href="http://www.indianareads.org/">http://www.indianareads.org/</a>
March 20	Last day to report and make payment of state and county income tax withheld during February to the Department of State Revenue, Indianapolis.
March 30-April 1	Lyrasis invites members to attend this year's <a href="#">Computers in Libraries Conference</a> in Arlington, VA at a major discount. This year's conference theme is <b>"Creating Tomorrow: Spreading Ideas &amp; Learning"</b> .
March 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## APRIL 2009

April	Complete the Reciprocal Borrowing Restrictions Survey and the PLAC Borrowing Restrictions Survey and return to Library Development Office at the Indiana State Library
April	National Poetry Month School Library Media Month
April 3	2009 ILF District 6 Conference Bartholomew County Public Library, Columbus, IN <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>
April 7, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
April 10	<b>Good Friday</b> Indiana State Library and Offices closed (all state offices closed)
April 12-18	National Library Week
April 15	Make reports and payments to Public Employees' Retirement Fund, Room 800 Harrison Building, 143 West Market Street, Indianapolis, Indiana, 46204, for the first quarter of year for Public Employees' Retirement contributions, if library participates in the retirement plan.
April 17	ILF District 3 Conference Kendallville Public Library, Kendallville, IN <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>
April 20	Last day to report and make payment of state and county income tax withheld during March to the Department of State Revenue, Indianapolis.
TBA	ISLAC Indiana State Library Room 401
April 24	Send in PLAC Quarterly Report for the 1st quarter (January - March) of the preceding year. Return to Administrative Division, Room 410, Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204-2296
April 28	ILF District 1 Conference Clarion Inn & Suites, Michigan City, IN <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>
April 30	2009 ILF District 8 Conference Muncie Public Library, Muncie, IN <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>
April 30	Prepare Employer's Quarterly Federal Tax Return for first quarter of year to Internal Revenue Service for federal and social security taxes.
April 30	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## MAY 2009

May	CAGIT distribution send to CAGIT county libraries
May	Reciprocal Borrowing Restrictions Survey and the PLAC Borrowing Restrictions Survey due. Please return to Library Development Office at the Indiana State Library.
May	Please complete the "Resolution to Establish Non-Resident Fees" ( <a href="http://www.in.gov/library/files/resolution_for_non_resident_fee_2008.pdf">http://www.in.gov/library/files/resolution_for_non_resident_fee_2008.pdf</a> ) with board approval and mail a copy of resolution to the State Library no later than June 30, 2009.
May 1	2009 ILF District 2 Conference, "All Aboard to Wabash," Wabash Carnegie Public Library, 9 a.m. to 3:30 p.m. <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>
May 3-7	Annual Convention North Central, International Reading Association, Minneapolis
May 5, 10:00 a.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
May 5, 9:00 a.m. (EDT) to 3:45 p.m. (EDT)	Public Library Budget 100 Workshop, sponsored by Indiana State Library and Department of Local Government and Finance. This workshop is designed for new directors, trustees, bookkeepers, and other staff who would like to be directed through the budget forms 1, 2, 3, 4, 4B, and 5, line by line.
May 10	First installment of taxes due to County Treasurer May 10. [IC 6-1.1-22-9] County Auditor verifies collections with Treasurer's Certificate of Collections and makes settlement and distribution to governmental units including public libraries. [IC 6-1.1-27-2]
May 11-12	National Library Legislative Day, Liaison Hotel, Washington, D.C.
May 12-18	National Children's Book Week. Contact Children's Book Council <a href="http://www.cbcbooks.org">www.cbcbooks.org</a>
May 13	Evergreen Indiana Annual Conference all-day event held at the Indiana State Library
May 14	2009 ILF District 5/7 Conference <a href="http://www.ilfonline.org/units/districts.htm">http://www.ilfonline.org/units/districts.htm</a>

## MAY 2009

Before May 15	In order to be able to collect property taxes for a Library Capital Projects Fund in 2007, the Library Board must; 1) Hold a public hearing on a proposed plan. 2) Pass a resolution to adopt a plan. 3) Submit the plan for approval by the fiscal body.
May 20	Last day to report and make payment of state and county income tax withheld during April to the Department of State Revenue, Indianapolis.
May 21	ILF District 4 Conference, Indianapolis, Indiana State Library.
May 25	Memorial Day Indiana State Library and Offices closed (all state offices closed).
May 27, 9:00 a.m. (EDT) to 3:45 p.m. (EDT)	Public Library Budget 100 Workshop, sponsored by Indiana State Library and Department of Local Government and Finance. This workshop is designed for new directors, trustees, bookkeepers, and other staff who would like to be directed through the budget forms 1, 2, 3, 4, 4B, and 5, line by line.
May 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## JUNE 2009

Due by June 1	Deadline for certifying names and addresses of every library employee to the county treasurer for the county where the employee works. [IC 6-1.1-22-14]
June 2, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
June 3, 10:00 a.m. to 4:00 p.m.	Public Library Budget Workshop, Indiana State Library and satellite sites, jointly produced by the Indiana State Library with the Department of Local Government Finance and the State Board of Accounts
June 11, 10:00 a.m. to 4:00 p.m.	Public Library Budget Workshop, Indiana State Library and satellite sites, jointly produced by the Indiana State Library with the Department of Local Government Finance and the State Board of Accounts
Mid-June	Begin preparation of public library's budget for ensuing year. See Chapter 2 of the "Accounting and Uniform Compliance Guidelines Manual For Libraries".
June 12-14	Special Libraries Association Annual Conference, Washington, D.C. <a href="http://www.sla.org/content/Events/conference/ac2009/index.cfm">http://www.sla.org/content/Events/conference/ac2009/index.cfm</a>
June 20	Last day to report and make payment of state and county income tax withheld during May to the Department of State Revenue, Indianapolis.
On or before June 30	Distribution of funds (property tax, excise tax, FIT, CVET revenues) received due to library by County Auditor. [IC 6-1.1-27-1]
June 30	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.



## JULY 2009

July	Review non-resident fee; see IC 36-12-2-25. This is done after the Annual Report submitted and statistics for 2008 are available.
Begins July 1	Annual funding year for federal Universal Service Fund discounts (eRate).
July 3	<b>Independence Day</b> holiday observed Indiana State Library and Offices closed (all state offices closed)
July 7, 10:00 a.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
July 9-15	ALA Annual Conference 2009, Chicago IL
July 15	New library units due to mergers (two or more libraries joining as one) must have submitted their budget for approval by the Local Government Tax Control Board, Department of Local Government Finance, 150 West Market Street, Indianapolis, Indiana, 46204.
July 15	Make reports and payments to Public Employees' Retirement Fund, Room 800 Harrison Building, 143 West Market Street, Indianapolis, Indiana, 46204, for the first quarter of year for Public Employees' Retirement contributions, if library participates in the retirement plan.
July 20	Last day to report and make payment of state and county income tax withheld during June to the Department of State Revenue, Indianapolis.
TBA	ISLAC Indiana State Library Room 401
July 25	Send in PLAC Quarterly Report for the 1st quarter (January - March) of the preceding year. Return to Administrative Division, Room 410, Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204-2296
Due by July 31	Prepare Employer's Quarterly Federal Tax Return for second quarter of year to Internal Revenue Service.
July 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.
July 31	Last day to make Quarterly Report (UC1 and UC5) for second quarter (April, May, June) to Department of Workforce Development, Indianapolis
End of July	Prepare budget estimates for presentation to the Department of Local Government Finance.

## AUGUST 2009

Not later than August 1	Estimates of net assessed valuation and of taxes to be distributed during last six months of year to be furnished to library director and proper officer of library board for use in preparing budget for ensuing year. [IC 6-1.1-17-1]
By August 1	Distribution of PLAC funds must be made to libraries by Indiana State Library. [IC 4-23-7.1-29(a)]
August 4, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
August 20	Last day to report and make payment of state and county income tax withheld during July to the Department of State Revenue, Indianapolis.
August 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

# SEPTEMBER 2009

September	Library Card Sign-Up Month, Contact ALA Literacy Month
September 1, 10:00 a.m. to noon	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
September 2, 8:00 a.m. to 5:00 p.m.	New Director's Workshop held at Indiana State Library
September 2	<b><u>LAST DATE</u></b> for first publication of notice to taxpayers (Form 3). Give notice of library's public hearing. Must be at least 10 days before public hearing (IC 6 1.1-17-3)
September 7	Labor Day. Indiana State Library and offices closed (all state offices closed)
September 8	International Literacy Day
September 9	<b><u>LAST DATE</u></b> for second publication of notice to taxpayers (Form 3). Give notice of library's public hearing. Must be at least 3 days before the public hearing. [IC 36-12-3-12, IC 5-3-1-2, IC6-1.1-17-3]
September 10, 8:00 a.m. to 5:00 p.m.	Refresher Workshop for Director's held at Indiana State Library
September 11-12-13	Association for Rural and Small Libraries Annual Conference, Gatlinburg, Tennessee <a href="http://www.webjunction.org/arsl-conference">http://www.webjunction.org/arsl-conference</a>
September 14	Technology Plan DRAFT covering at least 7/1/10-6/30/11 must be received in Library Development Office.
September 17	<b><u>LAST DATE</u></b> for library with a proposed budget increase less than 3.8% AVGQ to submit proposed tax rates, review and budgets to county council at least 45 days before budget adoption. [IC 6.1.1-17-3.5]
September 17 to October 17	County Council reviews proposed tax rates, levies and budgets for library. [IC 6-1.1-17-3.5]
September 20	<b><u>LAST DATE</u></b> to file Library Capital Projects plan with the DLGF.
September 20	Last day to report and make payment of state and county income tax withheld during August to the Department of State Revenue, Indianapolis.

## SEPTEMBER 2009

September 22	Meeting of County Board of Tax Adjustment - September 22 or the first business day after September 22, if September 22 is not a business day. [IC 6-1.1-29-4] Immediately after adjournment of the County Tax Adjustment Board, notice of tax levies and rates as fixed by the board [IC 6-1.1-17-12] are published by the County Auditor. A copy of the minutes and copies of all budgets are furnished to the Department of Local Government Finance by County Auditor.
September 22, 9 a.m. to 4 p.m. (EDT)	2009 Insurance and Benefits Forum & ILF Legislative Forum, Carmel, IN <a href="http://www.ilfonline.org/AssetFactory.aspx?did=1979">http://www.ilfonline.org/AssetFactory.aspx?did=1979</a>
September 26— October 3	Banned Book Week. <a href="http://www.ala.org/ala/aboutala/offices/oif/bannedbookweek/bannedbookweek.cfm">http://www.ala.org/ala/aboutala/offices/oif/bannedbookweek/bannedbookweek.cfm</a>
September 30	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

# OCTOBER 2009

By October 1	County Board of Tax Adjustment must complete its budget review duties [IC 6-1.1-29-4; 6-1.1-179]
Within ten days after the notice of levies and the rates published by the auditor	If Library wishes to appeal the decision of the County Tax Adjustment Board, an appeal statement must be filed with the County Auditor within ten days after the notice of levies and rates is published by the auditor.
October 1-4	12th annual LITA National Forum to be held at the Hilton Salt Lake City Center hotel in Salt Lake City, Utah from October 1-4, 2009
October 2	<b><u>LAST DATE</u></b> for library with a proposed budget increase over 3.8% AVGQ to submit proposed tax rates, levies and budgets to appropriate city/town or county fiscal body for final adoption [IC 6-1.1-17-20]
October 6, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN Room 401
October 12	Columbus Day Indiana State Library and offices closed (all State offices closed).
Due by October 15	Make reports and payments to Public Employees' Retirement Fund, Room 800, Harrison Building, 143 West Market, Indianapolis, Indiana, 46204, for the third quarter of year for Public Employee Retirement contribution, if library participates in the retirement plan.
October 18-20	Indiana Library Federation Annual Conference, Fort Wayne, IN, Grand Wayne Convention Center <a href="http://www.ilfonline.org/Upcoming_Conferences/2009_ILF_Annual_Conference.htm">http://www.ilfonline.org/Upcoming_Conferences/2009_ILF_Annual_Conference.htm</a>
October 19	<b><u>LAST DATE</u></b> to file an excessive levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(b)) Appeals for relief from property tax rate and levy limitations must be filed with the DLGF before September 20 to be eligible for consideration
October 20	Last date to report and make payment of state and county income tax withheld during September to the Department of State Revenue, Indianapolis.
October 18-24	Teen Read Week: Read Beyond Reality @ your library!
October 22	<b><u>LAST DATE</u></b> for city/town or county fiscal body to hold public hearing to review proposed tax rate, levy and budget of library. Must be at least 10 days before budget adoption hearing (IC 6-1.1-17-5)

## OCTOBER 2009

TBA	ISLAC (Indiana State Library Advisory Council), Indiana State Library, Indianapolis, IN
October 25	Send in PLAC Quarterly Report for the 3rd quarter (July—September) of the preceding year. Return to Administrative Division, Room 410, Indiana State Library, 140 North Senate Avenue, Indianapolis, IN 46204-2296
October 28	Deadline for filing Form 486 for ERate. (Filed by AdTec) See <a href="http://www.universalservice.org/sl">http://www.universalservice.org/sl</a> for more information. Must be received or postmarked no later than 120 days after the date of the USAC Funding Commitment Decision Letter or 120 days after the service start date, whichever is later.
October 29	<b><u>LAST DATE</u></b> for ten or more taxpayers to file an objection petition with the public library board. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object. (Not more than seven (7) days after the hearing [IC 6-1.1-17-5(b)])
October 30	Due in Library Development Office: Board Resolution to Join the Public Library Internet Consortium, Form 479 (CIPA) and Letter of Agency (LOA).
October 30	Technology Plan covering at least 7/1/10 through 6/20/11 must be received by Indiana State Library, Library Development Office
October 31	Prepare Employer Quarterly Federal Tax Return for third quarter of the year to Internal Revenue Service.
October 31	Upon receipt of order from County Board of Tax Adjustment and Department of Local Government Finance on the budgets, tax levies and rates, County Auditor notifies treasurer of library board of action taken thereon. [IC 6-1.1-17-6; 6-1.1-17-16]
October 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.
October 31	Last day to make Quarterly Payroll Report (UC1 and UC5) for third quarter (July, August, September) to the Department of Workforce Development.

# NOVEMBER 2009

November TBA	Bookkeeping and Annual Report Workshop (Sponsored by the Indiana State Library and the State Board of Accounts)
November TBA	ERate Form 471 filing window opens.
November 1	<b><u>LAST DATE</u></b> for city/town or county fiscal body to review each budget and proposed tax levy and adopt a final budget and tax levy for the library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. [IC 6-1.1-17-5; -20]
November 3	<b><u>LAST DATE</u></b> for library to file adopted tax rate, levy and budget with County Auditor. Must not be later than 2 days after budget adoption. [IC 6-1.1-17-5]
November 3, 10:00 a.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
Due by November 10	Second installment of property taxes are due. [IC 6-1.1-22-9] After the County Treasurer has entered all credits for collection in the tax duplicate and special assessment duplicates County Auditor makes settlement and distribution.
November 11	Veteran's Day Indiana State Library and offices closed (all state offices closed).
November 20	Last day to report and make payment of state and county income tax withheld during October to the Department of State Revenue, Indianapolis.
November 26-27	<b>Thanksgiving Day and Floating Holiday</b> Library Development Office closed (all state offices closed).
November 30	Request for Services form due into Library Development Office.
November 30	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

## DECEMBER 2009

December	Must have resolution to reduce operating fund appropriations done before January 1 of next calendar year. Copies are to be sent to Department of Local Government Finance and State Board of Accounts. Original copy remains in the library's minute book.
December 1, 2:00 p.m.	ILF Legislative Committee, Indiana State Library, Indianapolis, IN
December 1	Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. [IC 6-1.1-22.14]
Mid December	Will receive Annual Report forms from the Indiana State Library and Library Annual (Financial) Report (LAR1) from the State Board of Accounts.
December 20	Last day to report and make payment of state and county income tax withheld during November to the Department of State Revenue, Indianapolis.
December 24-25	<b>Christmas and Floating Holiday</b> Indiana State Library and offices closed (all state offices closed)
December 28	Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer*, and encumbrances* (* can actually be done at the January meeting).
December 31	County Auditor makes distribution of funds (property tax, excise tax, FIT, CVET revenues) to library [IC 6-1.1-27-3]
By December 31	Renew ALA and ILF memberships.
December 31	On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.